

Public Chapter 367

SENATE BILL NO. 1325

By Graves

Substituted for: House Bill No. 589

By Langster

AN ACT To amend Tennessee Code Annotated, Section 67-5-2005, relative to the collection of delinquent real property taxes by municipalities.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-2005, is amended by deleting Subsection (a) and replacing it with the following:

(a) When a municipal corporation uses the county trustee or the delinquent tax attorney to collect delinquent real property taxes of the corporation, the proper officers of the corporation shall certify the delinquent taxes to the county trustee(s) by May 1 of the year after the taxes become due.

SECTION 2. Tennessee Code Annotated, Section 67-5-2005, is amended by deleting Subsection (d) and replacing it with the following:

(d) The power of each municipal corporation under its charter to collect its own taxes and delinquent taxes is preserved. If a municipal corporation has the power under its charter to collect its own taxes, but the charter makes no provision for the collection of delinquent taxes, the municipal corporation may provide by ordinance for the collection of its delinquent taxes. Nothing in this subsection may be construed as limiting the authority of the county trustee to collect both current and delinquent county and municipal property taxes under this title.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.